

MAINE STATE LEGISLATURE

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STATE OF MAINE
132ND LEGISLATURE
SECOND REGULAR SESSION



Disposition of bills and summaries of all laws enacted or finally passed

**JOINT STANDING COMMITTEE ON
JUDICIARY**

May 2026

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**JOINT STANDING COMMITTEE ON
JUDICIARY**

LD 524 An Act to Protect Children from Technology-facilitated Sexual Abuse

Public Law 2025, chapter 719 makes several changes to chapter 12 of the Maine Criminal Code, which prohibits the creation, possession and dissemination of sexually explicit material, referred to in the law as “child sexual abuse material.” These changes are intended to protect children from offenses involving child sexual abuse material that are facilitated by technology.

Public Law 2025, chapter 719 renames the crime of “dissemination of sexually explicit material” to the crime of “dissemination of child sexual abuse material” and similarly renames the crime of “possession of sexually explicit material” to the crime of “possession of child sexual abuse material.” The law also expands the elements of these crimes as well as the crime of sexual exploitation of a minor, which involves the creation of child sexual abuse material, to apply both to child sexual abuse material that has been created or modified so that it appears to depict an identifiable child engaged in sexually explicit conduct and to child sexual abuse material, including an image created through generative AI or machine learning, that appears to depict a minor engaged in sexually explicit conduct regardless of whether the minor is an identifiable child, if that child sexual abuse material is obscene material.

The law further provides that, for the purposes of each of the crimes set forth in chapter 12 of the Maine Criminal Code, the age of a person who is depicted or who appears to be depicted in an image and the fact that the person is an identifiable child may be reasonably inferred from the contents of the image or may be established through competent medical evidence or other expert testimony. Under prior law, this rule of evidence only explicitly applied to possession crimes, not to crimes involving the creation or dissemination of prohibited child pornography.

Public Law 2025, chapter 719 was enacted as an emergency measure effective April 16, 2026.

LD 785 An Act to Amend Certain Tax Laws Regarding the Wabanaki Nations

Public Law 2025, chapter 705 amends several provisions of state law affecting the Passamaquoddy Tribe, the Penobscot Nation, the Houlton Band of Maliseet Indians and the Mi’kmaq Nation, referred to in this summary as “the Wabanaki Nations.”

Part A provides that, beginning with the First Regular Session of the 133rd Legislature, the Mi’kmaq Nation may, like the other Wabanaki Nations, elect a representative to the House of Representatives of the Maine Legislature. The representative of the Mi’kmaq Nation has, to the same extent as other members of the Legislature, the right to receive a salary for each regular session of the Legislature, an allowance for constituent services, allowances for travel-related expenses and per diem payments for the duration of any special session of the Legislature.

Part B authorizes an individual who is an enrolled member of one of the Wabanaki Nations to subtract from the individual’s income for Maine income tax purposes the value of any otherwise taxable compensation, including benefits, received for personal services performed as an employee of one of the Wabanaki Nations, regardless of whether the individual resides on Indian territory or trust land. This adjustment applies to tax years beginning on or after January 1, 2027.

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Part C clarifies that the sale of new manufactured housing to an enrolled member of one of the Wabanaki Nations is exempt from Maine sales tax if the new manufactured housing is to be installed on Indian territory or trust land. Beginning January 1, 2027, it also newly exempts from Maine sales tax the sale of new manufactured housing to a construction contractor or subcontractor if the new manufactured housing is intended to be physically incorporated in, and become a permanent part of real property located on, Indian territory or trust land for sale to one of the Wabanaki Nations or to an enrolled member of one of the Wabanaki Nations.

Part D makes the following two changes to the State's sales tax laws.

1. Under existing law, sales of property or services to a tribal entity that are sourced to tribal land, including Indian territory or trust land, are exempt from Maine sales tax. Part D provides that, for purposes of determining whether sales to tribal entities are sourced to tribal land, the phrase "tribal land" also includes no more than one parcel or two abutting parcels of fee land owned by each of the Wabanaki Nations or the Wabanaki Nation's tribal entity to operate a business in Aroostook County, Hancock County, Franklin County, Penobscot County, Piscataquis County, Somerset County, Oxford County or Washington County as long as the specifically identified parcel or abutting parcels of land remain owned by the Wabanaki Nation or the Wabanaki Nation's tribal entity.
2. Under existing law, the State Controller makes a monthly transfer of funds to each of the Wabanaki Nations in an amount equal to the sales tax revenue collected by the State in the previous month for sales occurring on the respective Wabanaki Nation's Indian territory or trust land. Part D also provides that sales tax collected by the State for sales occurring on no more than one parcel or two abutting parcels of fee land owned by each of the Wabanaki Nations or the Wabanaki Nation's tribal entity to operate a business in Aroostook County, Hancock County, Franklin County, Penobscot County, Piscataquis County, Somerset County, Oxford County or Washington County must be transferred to the Wabanaki Nation on a monthly basis as long as the specifically identified parcel or abutting parcels of land remain owned by the respective Wabanaki Nation or the respective Wabanaki Nation's tribal entity.

The sales tax provisions in Part D take effect January 1st following adoption of routine technical rules by the Bureau of Revenue Services identifying the affected parcels of fee land.

Part E provides that, for property tax years beginning on or after April 1, 2027, the property of a federally recognized Indian tribe, including the property of a Wabanaki Nation, is exempt from property taxes if the property is used for governmental or public purposes; the property is located within 50 miles of the federally recognized Indian tribe's tribal land; and there is a pending application to have the United States Secretary of the Interior acquire the property for the benefit of the federally recognized Indian tribe.